

CERTIFICATE

To the Clerk of Mitchell County, State of Kansas

We, the undersigned, officers of

Mitchell County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

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				Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine Limit- 2019 F.D. # 3		4				
Schedule of Transfers		5				
Statement of Indebtedness		6				
Statement of Lease-Purchases		7				
Fund	K.S.A.					
MCO Fire District # 1	19-3610	8	Yes	66,000	59,270	
Tipton Fire District # 2	19-3610	8	No	27,000	22,676	
Solomon Rapids Fire District # 3	19-3610	9	No	57,000	50,634	
Non-Budgeted Funds-A		10				
Totals		xxxxx		150,000	132,580	
Budget Summary		11				
						County Clerk's Use Only
						Nov 1, 2018 Total Assessed Valuation
Resolution required? Notice of the vote to adopt required to be published?				Yes		

Assisted by:
Lindburg Vogel Pierce Faris,
 Chartered
 Address:
 2301 N. Halstead
 Hutchinson, Kansas 67502
 Email:
 budget1@lvpf-cpa.com

Attest: _____ 2018

County Clerk

Governing Body

Mitchell County

MCO Fire District # 1
Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 50,249
2. Debt service levy in 2018 budget	- \$
3. Tax levy excluding debt service	\$ 50,249

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 40,973
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 242,954
5b. Personal property 2017	- 290,884
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	60,089
7. Total valuation adjustment (sum of 4, 5c, and 6)	101,062
8. Total estimated valuation July 1, 2018	12,428,505
9. Total valuation less valuation adjustment (8 minus 7)	12,327,443
10. Factor for increase (7 divided by 9)	0.00820
11. Amount of increase (10 times 3)	+ \$ 412
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 50,661
13. Debt service levy in this 2019 budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	50,661
15. Consumer Price Index for all urban consumers for calendar year 2017	2.100%
16. Consumer Price Index adjustment (3 times 15)	\$ 1,055
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 51,716

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17
ou must publish notice of vote by the governing body to adopt such budget in the official county newspaper and
attach a copy of the published notice to this budget.

Mitchell County

Tipton Fire District # 2
Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 23,529
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 23,529

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 18,449
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 269,418
5b. Personal property 2017	- 276,838
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	57,191
7. Total valuation adjustment (sum of 4, 5c, and 6)	75,640
8. Total estimated valuation July 1, 2018	8,815,703
9. Total valuation less valuation adjustment (8 minus 7)	8,740,063
10. Factor for increase (7 divided by 9)	0.00865
11. Amount of increase (10 times 3)	+ \$ 204
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 23,733
13. Debt service levy in this 2019 budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	23,733
15. Consumer Price Index for all urban consumers for calendar year 2017	2.100%
16. Consumer Price Index adjustment (3 times 15)	\$ 494
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 24,227

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17
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Mitchell County

Solomon Rapids Fire District # 3
Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 49,265
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 49,265

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 163,972
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 746,260
5b. Personal property 2017	- 707,408
5c. Increase in personal property (5a minus 5b)	+ 38,852
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	135,974
7. Total valuation adjustment (sum of 4, 5c, and 6)	338,798
8. Total estimated valuation July 1, 2018	28,965,138
9. Total valuation less valuation adjustment (8 minus 7)	28,626,340
10. Factor for increase (7 divided by 9)	0.01184
11. Amount of increase (10 times 3)	+ \$ 583
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 49,848
13. Debt service levy in this 2019 budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	49,848
15. Consumer Price Index for all urban consumers for calendar year 2017	2.100%
16. Consumer Price Index adjustment (3 times 15)	\$ 1,035
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 50,883

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Mitchell County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
MCO F.D. # 1	MCO F.D. # 1 Spec. Equip.	21,456	7,000	10,000	K.S.A. 19-3612c
Tipton F.D. # 2	Tipton F.D. # 2 Spec. Equip	13,000	5,000	5,000	K.S.A. 19-3612c
Solomon Rapids F.D. # 3	Solomon Rapids F.D. # 3 Spec. Equip.	17,000	4,000	4,000	K.S.A. 19-3612c
	Total	51,456	16,000	19,000	
	Adjustments*		0	0	
	Adjusted Totals	51,456	16,000	19,000	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
Solomon Rapids F.D. #3 Fire Stat	8/2/2010	120	4.54	96,000	33,040	12,155	12,155
				Totals	33,040	12,155	12,155

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Mitchell County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
MCO Fire District # 1			
Unencumbered Cash Balance Jan 1	8,082	7,115	953
Receipts:			
Ad Valorem Tax	46,191	48,785	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	751	100	0
Motor Vehicle Tax	2,188	2,841	2,436
Recreational Vehicle Tax	25	25	24
16/20 M Vehicle Tax	701	924	926
Commercial Vehicle Tax	85	119	88
Watercraft Tax	38	44	29
Reimbursements & Grants	16,672	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	66,651	56,838	7,503
Resources Available:	74,733	63,953	8,456
Expenditures:			
Contractual	43,971	56,000	56,000
Capital Outlay	0	0	0
Commodities	2,191	0	0
Transfer to MCO F.D. # 1 Spec. Equip.	21,456	7,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	67,618	63,000	66,000
Unencumbered Cash Balance Dec 31	7,115	953	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	63,000	63,000	66,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,000
		Tax Required	57,544
Delinquent Comp Rate:	3.0%		1,726
		Amount of 2018 Ad Valorem Tax	59,270

See Tab A

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Tipton Fire District # 2			
Unencumbered Cash Balance Jan 1	15,115	1,358	419
Receipts:			
Ad Valorem Tax	7,508	22,844	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1	50	0
Motor Vehicle Tax	563	951	2,201
Recreational Vehicle Tax	6	7	21
16/20 M Vehicle Tax	146	156	206
Commercial Vehicle Tax	32	43	112
Watercraft Tax	7	10	25
Reimbursements	3,053	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11,316	26,061	4,565
Resources Available:	26,431	27,419	4,984
Expenditures:			
Contractual	12,073	22,000	22,000
Transfer to Tipton F.D. # 2 Spec. Equip.	13,000	5,000	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	25,073	27,000	27,000
Unencumbered Cash Balance Dec 31	1,358	419	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	27,000	27,000	27,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,000
		Tax Required	22,016
Delinquent Comp Rate:	3.0%		660
		Amount of 2018 Ad Valorem Tax	22,676

Mitchell County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Solomon Rapids Fire District # 3	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,341	3,624	1,401
Receipts:			
Ad Valorem Tax	50,800	47,830	xxxxxxxxxxxxxxx
Delinquent Tax	208	500	0
Motor Vehicle Tax	2,639	2,728	2,693
Recreational Vehicle Tax	32	32	33
16/20 M Vehicle Tax	884	827	798
Commercial Vehicle Tax	355	308	365
Watercraft Tax	45	52	51
Reimbursements	2,440	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	57,403	54,777	6,440
Resources Available:	59,744	58,401	7,841
Expenditures:			
Contractual	26,965	35,845	27,616
Capital Outlay	0	4,000	4,000
Transfer to Solomon Rapids F.D. # 3 Spec. Eq	17,000	4,000	4,000
Lease Payment - Principal & Interest	12,155	12,155	20,384
Special Projects	0	1,000	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	56,120	57,000	57,000
Unencumbered Cash Balance Dec 31	3,624	1,401	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	57,000	57,000	57,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			57,000
Tax Required			49,159
Delinquent Comp Rate: 3.0%			1,475
Amount of 2018 Ad Valorem Tax			50,634

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Appropriations			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2018 Ad Valorem Tax			0

Mitchell County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
MCO F.D. # 1 Spec. Equip.		Tipton F.D. # 2 Spec. Equip.		Solomon Rapids F.D. # 3 Spec. Equip.					
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	18,071	Cash Balance Jan 1	9,518	Cash Balance Jan 1	34,103	Cash Balance Jan 1	0	Cash Balance Jan 1	0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer from MCO F.D. #1	21,456	Transfer from Tipton F.D. #2	13,000	Transfer from Solomon Rapids F.D. #3	17,000				
Total Receipts	21,456	Total Receipts	13,000	Total Receipts	17,000	Total Receipts	0	Total Receipts	0
Resources Available:	39,527	Resources Available:	22,518	Resources Available:	51,103	Resources Available:	0	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	39,527	Cash Balance Dec 31	22,518	Cash Balance Dec 31	51,103	Cash Balance Dec 31	0	Cash Balance Dec 31	0

NOTICE OF BUDGET HEARING

The governing body of
Mitchell County
will meet on August 13, 2018 at 9:30 AM at Mitchell County Commissioner's Room for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
MCO Fire District # 1	67,618	5.204	63,000	4.362	66,000	59,270	4.769
Tipton Fire District # 2	25,073	1.329	27,000	2.849	27,000	22,676	2.572
Solomon Rapids Fire District # 3	56,120	2.042	57,000	1.809	57,000	50,634	1.748
Non-Budgeted Funds-A							
Totals	148,811	8.575	147,000	9.020	150,000	132,580	9.089
Less: Transfers	51,456		16,000		19,000		
Net Expenditure	97,355		131,000		131,000		
Total Tax Levied	116,369		123,043		132,580		
Assessed Valuation	43,371,994		47,020,598		50,209,346		

Outstanding Indebtedness,
January 1,

	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	52,477	42,997	33,040
Total	52,477	42,997	33,040

*Tax rates are expressed in mills

Valuations	#1	#2	#3
Mitchell	10,609,266	6,392,427	28,965,138
Cloud	1,513,803		
Ottawa	305,436		
Osborne		2,423,276	
	12,428,505	8,815,703	28,965,138

Chris Treaster
Clerk